Secrt. II-27—36,006—

(1938) Department

L
S. SERIES.

G.O. No. 2210

DATED 31st August 1938

[Despatch Abstract.]

C.F. 31—17,006—9-2-37.

DEPARTMENT.

CONFIDENTIAL:

.CURRENT No. Rev 3858 E

Received 19 JUN 1938 19

Registered 17 JUN 1938 19

Subject.

Embezzlement - (Bellary) - Bellary Taluk - Half yearly instalment of cess due to panchayat boards - Further report.

Reference (Confdl.)No. 7004/36-12.

Station Madras, *Dated the* 13th June 1938.

From

F.R.Brislee Esq., I.C.S.,

Secretary,

Board of Revenue,

Land Revenue and Settlement.

J.F.Hall Esq., C.S.I., C.I.E., O.B.E., I.C.S.,

Commissioner of Land Revenue.

Read the following:-

p 2 enc

Letter from J.W.Pritchard Esq., I.C.S., Collect of Bellary, D.Dis. No.2546/36 Confdl., dated 18th May 19

REFERENCE:

The Collector of Bellary is requested to submit a report to the Board as soon as the amounts ordered to be recovered have been recovered.

for Secretary.

To the Collector of Bellary.
Copy to the Secretary to the Government, Revenue Department.
Copy to the Accountant-General, Madras.

s.s./14-6-38.

P.T.

Copy of letter from J.W.Pritchard Esq., I.C.S., Collector Bellary, D.Dis. No. 2546/36 Confdl., dated 18th May 1938.

Accounts Land cess - Bellary Taluk - Byradevanahalli and Yalpi Panchayat Boards - First half yearly instalment - Fasli 1344 - embezzlement - Result of the Departmental enquiry.

Ref:- Board's C.No. 7004/36-11, dated 24-2-1938.

I Submit herewith a copy of the order dated 14th May 1938 passed by me in the matter, for favour of information.

Confidential

Proceedings of the Collector of Bellary.

J.W. Pritchard Esq., I.C.S.,

C. No. 2546/36 Confdl. dated 14-5-1938.

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Accounts - Land Cess - Bellary taluk - Byradevanahalli and Yalpi panchayat boards - First half yearly instalment of fasli 1344 - Embezzlement - Departmental enquiry - Orders passed.

Read:- (1) This office Ref. C.No.415/37 dated 11-11-37 to the Revenue Divisional Officer, Bellary

(2) Bellary Revenue Divisional Officer's C.No. 5302/36 dated 1-1-1938 and 5-5-1938.

(3) Memos of charges framed against Sri. P. Rangabrahmam Nayudu, K.S. Ramachandracharlu, Mr. S. Pompanna and Muhammad Raja Khan, their explanations and their statements before the Revenue Divisional Officer.

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O R D E R.

Amounts of Rs.80-2-0 and Rs.100/- were sent by money order to Byradevanahalli and Yalpi Panchayat Board Presidents. But these were not delivered as the Panchayat Boards were not functioning at the time. According to the Post office the amounts were returned to the remitter - i.e. the Taluk Head Accountant, Bellary on behalf of the Tahsildar. The amounts have never been credited. Unfortunately the matter did not come to light until after the postal records concerned had been destroyed, with the result that there is nothing on record to show who, if any one, in the taluk office, actually received the amounts. It is possible even, but unlikely, that the amounts were never returned by the post office. As a result of enquiries as to the reason why this matter did not come to light for so long, charges have been framed against the then Tahsildar, Head Accountant, Taluk Head Clerk and clerk in charge of the subject. The Head Accountant has taken exception to the charge faamed but his objection is based on a wrong conception of the charge, which he [illegible]

agine is a charge of misappropriating the amount. This
t so: the charge now framed against him is that his
egligence contributed to the loss.

2. The person chiefly responsible is undoubtedly the clerk Raja Khan. On 13-12-1934 a letter to the District Panchayat officer (Ref. 5176/34) was put up asking him to make arrangements for appointing Presidents for these Panchayats as bills for payments to them had been sent to the Treasury Deputy Collector. This was despatched on 17-12-1934. In spite of this 4 days later money order for these amounts were put up by this clerk (he admits it) and sent by the Taluk Head Accountant. Taking the most favourable view, this was exceeding carelessness. He could not have expected the District Panchayat Officer to have appointed Presidents in 4 days. But the subsequent actions of the clerk lead to a very strong suspicion that the money was deliberately despatched to people known to be non-existent in order that the amount could be misappropriated when it was returned. There are two reasons for thinking this:

(1) that a few days later on 24-12-1934 an L. Disposal endorsement on this current was put up to the Tahsildar direct not through the Head clerk as usual.

(2) that a subsequent reference was received from the District Panchayat Officer asking for payments to these Panchayats to be deferred till they were reconstituted. On this a misleading endorsement was put up that the amounts would be deposited in the name of the District Board making no mention of the fact that they had already been sent by money order. I cannot accept the clerk's explanation that this merely meant that it would be so deposited if the money order were returned unpaid. Even if it xx did, it was a most improper action to send such an endorsement (N.Disposal and later no further action, as it was then over two months since the money order was sent, and no acknowledgment had been received, as far as the records with the clerk showed. As a result of the original file being closed in this way,

and a subsequent enquiry from the District Panchayat Offic being burked in this way, no further action was taken to trace these money orders until too late. Both these originated from the clerk. I find both charges against him proved.

3. The Taluk Head Accountant is the person next responsible. To take the most favourable view, he must have signed these money orders without looking at all at the correspondence. If he had gone through this at all, he would have found that it was proposed to send money to persons not in existence, and the possibility of such fraud would have been prevented. I accept his explanation however concerning the sending of intimation to the District Panchayat Officer. He cannot also be considered by any means clear of suspicion of having taken part in the defalcation, as the money order amounts when returned must have passed through his hands. He took at least no steps whatever to see these amounts were properly disposed of.

4. The Tahsildar was also partly responsible for permitting by their carelessness, this misappropriation to be hushed up. The Tahsildar's explanation for allowing the file to be closed prematurely is inacceptable for the reasons

(1) there is in fact nothing in the file to show money orders had been sent

(2) Even if there were, it was most improper to close it without acknowledgment. His explanation shows that the Tahsildar's real reason was in order to improve his business return.

5. As regards the false endorsement, I accept the explanation of both the Tahsildar and the Head Clerk. In itself, the endorsement was quite an innocent-looking one and without the previous papers there was nothing suspicious about it. It seems certain that these ~~ap~~ were not put up with it, and I cannot seriously blame either

not calling for them, as it was apparently a purely line matter. As this is the only charge against the ad clerk, no further action will be taken against him.

6. As the clerk Raja Khan, the Taluk Head Accountant nd the Tahsildar were all, to different extents responsi or the loss, I direct that the amounts be recovered from hem as follows:- from Raja Khan Rs.100/- from the Taluk ead Accountant Rs.50/- and from the Tahsildar the balanc Rs.30/2. In addition I consider both Raja Khan and the luk Head Accountant deserve substantive punishment. aja Khan will be reduced, with permanent effect to Rs.5 e Taluk Head Accountant has shown himself quite unfit r the post. He will be reduced to the grade of Upper vision clerk (on Rs.80/-).

(Sd) J.W. Pritchard

14-8-1938

Collector.

Revenue Divisional Officer, Bellary with the following records.-

(1) C.C. No. 57 /37

(2) Taluk L.Dis. 4248/34 dated 15-11-34

(3) Bellary Tahsildar's C.No. 269/36 current file.

(4) Post office F.No. M.47

(5) P.No. 38/35 dated 12-4-36

I. Tahsildar, Bellary.

II. Sri Rangabrahmam Nayudu

V. Mr. S. Pompanna

V. Sri K.S. Ramachandracharlu

VI. Muhammad Raja Khan.

} in duplicate through the Revenue Divisional Officer, Bellary for service on III, IV and VI. Served copy to be returned to this office.

VII. Copy to the Treasury Deputy Collector

VIII. Copy submitted to the Secretary, Board of Revenue with a covering letter.

156

C.F. 31—17,006—9-2-37.

REVENUE **DEPARTMENT.**

CURRENT No.

Rev 443 G - 1601

Received 3 AUG 1938 19 *Registered* 3-8-38 19 .8.8.

G2 3/16

Subject.

Embezzlement - (Bellary) - Bellary taluk - Half yearly instalment of cess due to Panchayat Boards - Papers - Recorded.

Routine No. 3160

Station Madras. , *Dated the* 29th J u l y 1938.

From
F.R. Brislee Esq., I.C.S.,
Secretary,
Board of Revenue

F.W. Stewart Esq., M.C., C.I.E.,I.C.S., Commr. of Land Rev.

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Read the following:-

Bellary Collector's reply to Board's reminder dated 20-7-1938.

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RESOLUTION.

Recorded.

2. The Collector of Bellary is requested to submit a report to the Board on 1-7-1939 regarding the recovery of the amounts from the Government servants.

(True Extract)

Ramachandra Rao.
for Secretary. 1.8.38.

To the Collector of Bellary.
Copy to the Secretary to the Government, Revenue Department.
" Accountant-General.

v.c/1.8.38.

P.T.O.

8 2

Copy of Bellary Collector's reply to the Board's order dated 20th July 1938.

Resubmitted.

2. An amount of Rs.30-2-0 was recovered from Sri. P. Rangabrahmam Nayudu, Tahsildar and credited into the Treasury in chalan No. 100 dated 2-7-1938. Sri. Pompanna was permitted to pay the amount of Rs.50/- ordered to be recovered from him in 10 monthly equal instalments of Rs.5/- each and Janab H.M. Raja Khan to pay Rs.100/- in 25 instalments of Rs.4/- each.

(Sd) * *
25-7-38
for Collector.

+ 9

Rs. 300

Embezzlement (Belly). Belly to Land Cess due to Panchayat Bds

p 1 cr. Cno 38582/38. Dirn the Bds ghrs, Bly (Cryl) no. C. 7002/36-12 & 17.6.38

Torus

In its Rpts in the cr, the Bds ghrs. has reported the results of the departmental enquiry held in regard to p 3 cr misappropriation of an amount of Rs 180/2/0, being the land Cess due to the Byradevanahalli and Galpi Panchayat Boards Presidents in the Belly District, mentioned in the Bds Rpts at pp 11-12 ghrom 563 dt 18.2.38 & 18.2.38. As a result of the dept enquiry, the Collector has ordered the recovery of the amount from the following persons:-

	Rs. a. p.
(i) Raja Khan, Clerk, Tk office, Belly.	100 - 0 - 0
(ii) Tk HD Accountant.	50 - 0 - 0
(iii) Tahsildar.	30 - 2 - 0
Total	180 - 2 - 0

The Coll has also considered that the clerk and the Tk HD Acct deserved substantive punishment and have ordered their reduction

D. has asked the Cdr to submit a
as soon as the amounts have p/cr
received from the persons mentioned
1.

2. No further action on the
part of D. seems to be necessary.
The papers might be lodged and filed
in Govt 563 LAD of 18.2.38 after
perusal by LAD and Finance. 27/6.

Govt

Mr. Govt

The order could have been more clear.
2. Until the Cdr requires to take into
consideration the effect ~~of this~~ on the
pension of the accused, of any order of
restriction or stoppage of increments?

27/6.

Tour.

Clerk Raza Khan mentioned
in para 6 at p 6c has put in a
service of over 21 years. As regards the
D. Rect, it is presumed that the
person concerned is Mr S. Pampanna
His total service is more than 25 years. Para 45 at p 5
Under para 4(a) at p 28 of the Audit Para 61 A. Lit Pn
Manual, where it is proposed to
withhold an increment in an officer's

by as a punishment, the au
inflicting the punishment sho
the order is actually passed, consi
whether it will affect the officer's pens
and if so to what extent. It is als
stated in that paragraph that if it
is decided finally to withhold the
increment, it should be made clea
in the order that the effect of the
punishment on the pension has
been considered and that the order i
intended to have this effect. These
instructions are based on para 94
Pt I of 4.8.30 (which is put up
a file in Public) and they presumably
apply to orders of reduction also. Pt I
ng also perhaps see this Case with
reference to this point.

2. ~~Clerk Baja Khan~~ According
to the establishment list corrected
up to 1st April 1937, clerk Raza Khan
was 46 years old & T.V. Sri Ramam
49 years. In the ordinary course they
would retire only when they are 55
years old and it seems unnecessary
to consider the effect on pension
of punishments inflicted earlier than
three years from the normal date

p. 28 of No 61 A

Proforma of (V)

of T/T at (2)

para 7 of this at
22 of Book at No
45 28 7/37 (P)
15 x 37

Mins 4

5-7-38

I think so
in case of stoppage of increment
temporarily but it would
be desirable to
refer to this par in
all cases

4 b

ferrent

Where increment is stopped with cumulative effect or where reduction is ordered, the punishment is bound to affect the pension whatever may be the time at which the officer concerned retires. It would seem necessary to consider the effect of the punishment on the pension of the officer concerned

2. Pub (Gen), L.A.D. I do not think we may see the W.O. letter

S.

The audit manual refers only to orders of stoppage of increment - not to orders of reduction. It is obvious that an order of reduction may affect pension, possibly the intention of the instruction in the Audit Manual is that temporary stoppage of increment is a minor punishment - normally, but if it is imposed within three years of retirement it becomes a serious penalty - it has permanent effects on pension. In order that this possibility should not be overlooked when awarding this punishment

E 17

[illegible] Public Departments [illegible] [illegible] [illegible]

Officer's pension

The Comm may be passed on to the Local Administration Dept.

WGH
12.8.38

Pub Ser 20631/38-2
1218

L & A Dept

ILK

L A

L.A. Dept

The papers may be perused and passed on to Fin Dept.

RH
13.8.38

782
15+5/-

Fin

23389
15—

Fin.

16 AUG 1938
ASSISTANT SECRETARY TO GOVERNMENT
FINANCE DEPT.

Fin (Pen) Deptt

Please see this Deptt's note on page 14 of G.O.No. 563 L.A. dated 18.2.38 and the Board's reference and the proceedings of the Collector of Bellary m.c.f. This Deptt. may agree with Revenue (para 2 on page 2 ante) that no further action on the part of the Govt. is called for in the matter.

2. Submitted that this Deptt. may also agree

28148 Pe
16.8.38

26.8.38

A on A (2) on p.5 ante.

with the view that it is not necessary while passing orders of reduction as a substantive punishment to make special reference to its effect on the officer's pension, as the adverse effect of reduction on pension is quite obvious - Please see in this connection, portion marked A on page 12 of G.O. No. 347 Fin (Pen) dated 30.3.'38

(21) The case may be returned to Revenue.

26.8.38

through Finance (Accounts)

Ref to note.

23.8.38

20.8.38

Box

26.8.38

Dy D 26/8

Rev.

Dy

Proceedings of the Board, Appointments & Services, dated 29-7-38

Fin. G.O. No. 2814 8 Pen-1

Tour

26.8.38

Please see the orders from para 2 ante. The further letter from the Chief Engineering at present gives details regarding the mode of recovery of the amount of Rs 180-2-0 advised in para 6 ante of the proceedings in the G.O. may be recorded. A draft order is submitted for approval [It seems to be unnecessary to send the B.P. at present to Fin or A.G. for perusal. Circulation is also not necessary].

RECEIVED SECRETARY TO GOVERNMENT 27 AUG 1938 REVENUE DEPARTMENT

27.8.38

With 'X' at p 5 ante

29/8/38

29/8/38

30/8

30.8.38

C.F. 16.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying		
When copied		
When examined		
When signed		
When despatched.		

SUBJECT:—

(C) READ AGAIN [illegible] 563 dated 18. 2 1938.

" " " 19.

READ *ALSO*:—

No. 38585 From the [illegible] No. 7004/86-12 dated 18.6. 1938.

" " " 19.

" " " 25.7. 1938.

Order / Resolution Ms. / Rout No. 2210, dated 31 - 8. 1938.

Recorded.

29-8-38

30/8.

Dpr. 193

Date